United Nations A/RES/57/278

General Assembly

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Fifty-seventh session
Agenda item 110

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/57/639)*]

57/278. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Reaffirming its resolutions 50/222 of 11 April 1996, 51/218 E of 17 June 1997, 52/212 B of 31 March 1998, 53/204 of 18 December 1998, 53/221, section VIII, of 7 April 1999, 54/13 B of 23 December 1999, 55/220 A of 23 December 2000 and 55/220 B and C of 12 April 2001,

Having considered, for the period ended 31 December 2001, the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors on the United Nations,[1] the International Trade Centre UNCTAD/WTO,[2] the United Nations University,[3] the United Nations Development Programme,[4] the United Nations Children's Fund,[5] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[6] the United Nations Institute for Training and Research,[7] the voluntary funds administered by the United Nations High Commissioner for Refugees,[8] the Fund of the United Nations Environment Programme,[9] the United Nations Population Fund,[10] the United Nations Habitat and Human Settlements Foundation,[11] the Fund of the United Nations International Drug Control Programme,[12] the United Nations Office for Project Services,[13] the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed

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[1] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5* (A/57/5), vol. I and corrigendum (A/57/5/Corr.1).

[2] Ibid., vol. III and corrigendum (A/57/5/Corr.2).

[3] Ibid., vol. IV and corrigendum (A/57/5/Corr.3).

[4] Ibid., *Supplement No. 5A* and corrigendum (A/57/5/Add.1 and Corr.1).

[5] Ibid., *Supplement No. 5B* and corrigendum (A/57/5/Add.2 and Corr.1).

[6] Ibid., *Supplement No. 5C* and corrigendum (A/57/5/Add.3 and Corr.1).

[7] Ibid., *Supplement No. 5D* and corrigendum (A/57/5/Add.4 and Corr.1).

[8] Ibid., *Supplement No. 5E* and corrigendum (A/57/5/Add.5 and Corr.1).

[9] Ibid., *Supplement No. 5F* and corrigendum (A/57/5/Add.6 and Corr.1).

[10] Ibid., *Supplement No. 5G* and corrigendum (A/57/5/Add.7 and Corr.1).

[11] Ibid., *Supplement No. 5H* and corrigendum (A/57/5/Add.8 and Corr.1).

[12] Ibid., *Supplement No. 5I* and corrigendum (A/57/5/Add.9 and Corr.1).

[13] Ibid., *Supplement No. 5J* and corrigenda (A/57/5/Add.10 and Corr.1 and 2).

in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994,[14] and the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991,[15] the concise summary of principal findings, conclusions and recommendations contained in the reports prepared by the Board of Auditors,[16] the first report of the Secretary-General on the implementation of the recommendations of the Board of Auditors by the United Nations[17] and the report of the Advisory Committee on Administrative and Budgetary Questions,[18]

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the above-mentioned organizations;

2. *Approves* the recommendations and conclusions contained in the reports of the Board of Auditors, and endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[18]

3. *Commends* the Board of Auditors for the quality of its reports, in particular with respect to its comments on the management of resources;

4. *Notes with concern* the late issuance of the reports of the Board of Auditors and the explanation therefor by the Chairman of the Board, and requests the Secretary-General to ensure sufficient priority in completing their editing and translation in order that they may be submitted to the General Assembly in accordance with the six-week rule;

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors by the United Nations;[17]

6. *Requests* the Secretary-General and the executive heads of the funds and programmes of the United Nations to examine governance structures, principles and accountability throughout the United Nations system and to make proposals on the future format and consideration of the reports of the Board of Auditors by the respective executive boards and the General Assembly;

7. *Also requests* the Secretary-General to ensure that the observations and recommendations of the Board of Auditors are fully taken into account in the revised strategy for information and communication technology for the United Nations, as requested by the General Assembly in its resolution 56/239 of 24 December 2001, before the strategy is considered by the Assembly;

8. *Invites* the Secretary-General, in consultation with the Board of Auditors, to review the adequacy of the audit fee when considering the resources required for the Board of Auditors to carry out future specialized audits, to implement the provisions of the current resolution and to make appropriate recommendations in the context of the proposed programme budget for the biennium 2004–2005;

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[14] Ibid., *Supplement No. 5K* and corrigenda (A/57/5/Add.11 and Corr.1–3)

[15] Ibid., *Supplement No. 5L* and corrigendum (A/57/5/Add.12 and Corr.1)

[16] See A/57/201

[17] A/57/416

[18] A/57/439

9. *Decides* to consider further the reports of the Board of Auditors on the International Tribunal for Rwanda[14] and the International Tribunal for the Former Yugoslavia[15] also under the agenda items relating to the financing of the Tribunals.

78th plenary meeting
20 December 2002

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Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/57/648)*]

57/279. Procurement reform

The General Assembly,

Recalling its resolutions 52/214 B and 52/220 of 22 December 1997, 52/212 B of 31 March 1998, 52/252 of 8 September 1998, 53/204 and 53/208 B of 18 December 1998, 54/14 of 29 October 1999 and 55/247 of 12 April 2001,

Having considered the report of the Secretary-General on procurement reform[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Stressing the importance of ensuring the safety of United Nations personnel and United Nations equipment,

1. *Takes note* of the report of the Secretary-General[1] and of the comments and observations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

2. *Welcomes* the progress achieved in addressing the concerns expressed by the General Assembly in its resolution 55/247;

3. *Welcomes also* the efforts made by the Secretary-General to hold procurement seminars in various cities, in particular those located in developing countries and countries with economies in transition, and urges him to intensify his efforts in this regard;

4. *Notes* the activities of the Common Services Procurement Working Group on enhancing the transparency and increasing the harmonization of procurement practices, and encourages the Secretary-General and the executive heads of the United Nations funds and programmes to continue their work in this regard;

5. *Requests* the Secretary-General to encourage the organizations of the United Nations system, consistent with their respective mandates, to improve their procurement practices, inter alia, by simplifying the registration process for vendors that have already registered with another body of the United Nations system, utilizing, among other things, the Internet, and by placing the procurement information on their respective web sites;

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[1] A/57/187.

[2] A/57/7/Add.1, paras. 2–9. For the final text, see *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 7*.

6. *Also requests* the Secretary-General to encourage the organizations of the United Nations system, consistent with their respective mandates, to take further steps to increase procurement opportunities for vendors from developing countries and countries with economies in transition;

7. *Further requests* the Secretary-General to ensure, through, inter alia, the technical assessment of vendors, that air safety standards are met for all United Nations air transport operations and, where feasible, for freight forwarding;

8. *Requests* the Secretary-General to continue to ensure that the United Nations Secretariat and affiliated funds and programmes fully implement all recommendations of the Office of Internal Oversight Services and the Board of Auditors regarding procurement, in accordance with the Financial Regulations and Rules of the United Nations;

9. *Also requests* the Secretary-General to ensure that, on matters relating to procurement in the field, the Department of Peacekeeping Operations follows the principles of objectivity and impartiality while advising the Procurement Division;

10. *Further requests* the Secretary-General to submit to the General Assembly through the Office of Internal Oversight Services, no later than at its fifty-ninth session, a report on safeguarding air safety standards while procuring air services, in particular in the area of cargo airlifts, for the United Nations peacekeeping missions;

11. *Requests* the Secretary-General to report to the General Assembly on the implementation of the present resolution, as well as on all other aspects of procurement reform, no later than at its fifty-ninth session.

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